Notice of Assumption of Duties in a Fiduciary Capacity

ARIZONA FORM 210

For Assistance

Please direct any questions you may have to the Fiduciary Unit. The telephone number is (602) 542-4022. For toll-free service within the State of Arizona, please call Taxpayer Information and Assistance at (800) 352-4090. The hearing impaired TDD user line is (602) 542-4021. This may be a toll call.

Purpose of Form

Use Form 210 to notify the Arizona Department of Revenue of a fiduciary relationship for a decedent's estate. A fiduciary means any person acting in a fiduciary capacity for a decedent's estate, such as an executor, administrator, personal representative, or person in possession of property of a decedent.

Who Should File

Form 210 should be filed by the fiduciary to notify the Arizona Department of Revenue of the creation or termination of a fiduciary relationship for a decedent's estate.

Where To File

File Form 210 with:
Fiduciary Unit
Arizona Department of Revenue
1600 W Monroe
Room 610
Phoenix AZ 85007

Instructions

Section I: Decedent Information

Enter the name of the decedent, the decedent's address, and the decedent's social security number. Also enter the estate's federal identification number (if applicable), the date of the decedent's death and birth, and the date decedent established domicile in Arizona. If the decedent was a nonresident, describe the decedent's Arizona property on a separate schedule. If applicable, also provide the name of the decedent's spouse, the spouse's social security number, and, if deceased, the spouse's date of death.

Section II: Fiduciary Information

Enter the name, address, and telephone number of the fiduciary.

Section III: Probate Information

Complete this section only if the decedent's estate is being probated. Enter the name of the county in which probate proceedings are being conducted, the probate number, the date of the fiduciary's appointment, and the name, address, and telephone number of the attorney for the estate.

If an estate is being probated, the fiduciary may have to obtain a certificate from the department that shows no income tax is due. The probate court may require this certificate before approving the fiduciary's final account. Arizona law requires a certificate only when all of the following apply.

1. The estate is subject to probate.
2. The value of the assets of the estate at the decedent's date of death exceeds $20,000.
3. The estate has a beneficiary that is not an Arizona resident.

In order for the department to issue a certificate, all of the following criteria must be met.

1. A return must be filed by or on behalf of the decedent and for the estate for each taxable year in which the respective incomes of the decedent or estate exceeded the requirements for filing returns.
2. A final return must be filed at the time the certificate is requested, regardless of the gross or net income for such year. If there is no income, submit a return with "zero" on all lines.
3. The request must contain a statement regarding the status of returns filed by or on behalf of the decedent or for the estate for the four taxable years immediately preceding the date of the request. The required statement must indicate the years for which returns were filed. It must also indicate the years for which the gross and Arizona taxable incomes were less than the amount necessary to require the filing of returns. The fiduciary must make the statement under declaration of perjury.
4. The fiduciary has filed Arizona Form 210.

Section IV: Estate Information

Enter the approximate gross value of the decedent's entire estate and, if the estate is being probated, the approximate value of the probate estate. Also provide the name, address, and social security number(s) of the beneficiary or beneficiaries of the estate.

Section V: Termination of Fiduciary Relationship

Complete this section only if you are terminating a prior notice of assumption of duties in a fiduciary capacity on file with the department.

Signature

Sign and date the completed Form 210. Also enter a title describing your role as a fiduciary (executor, administrator, personal representative, etc.).